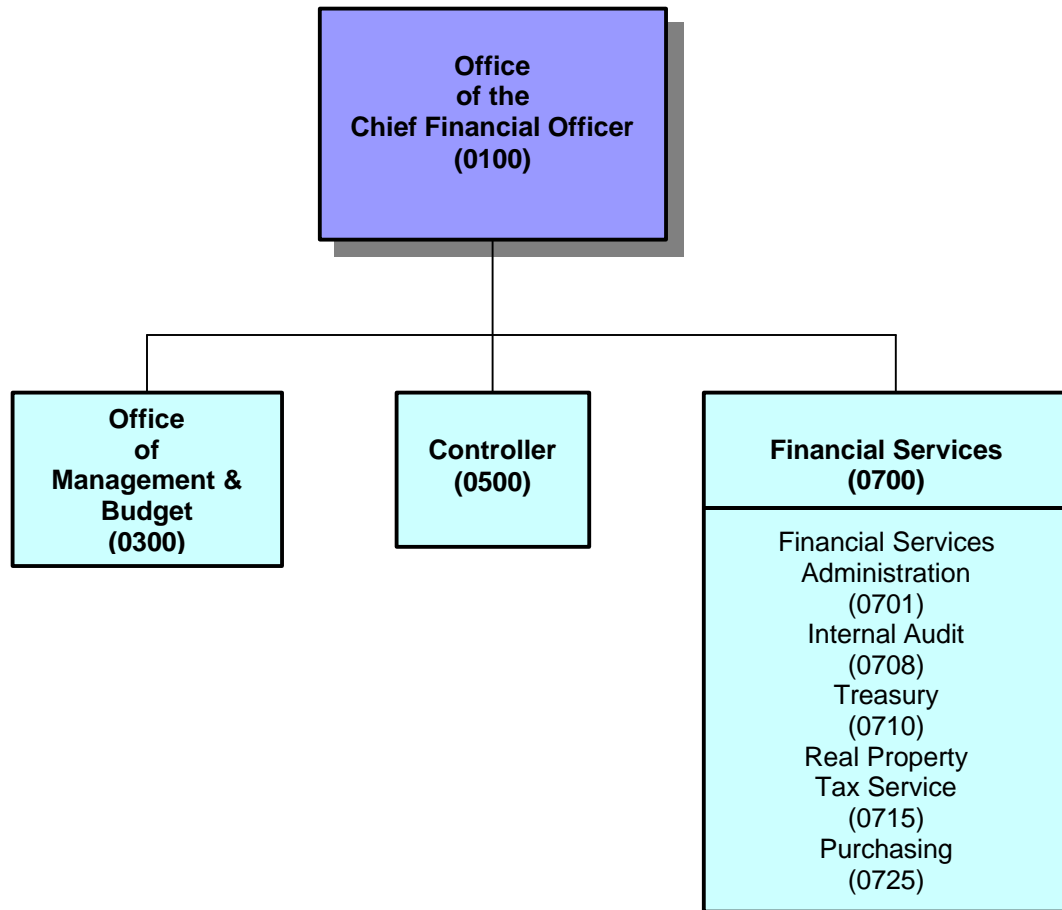
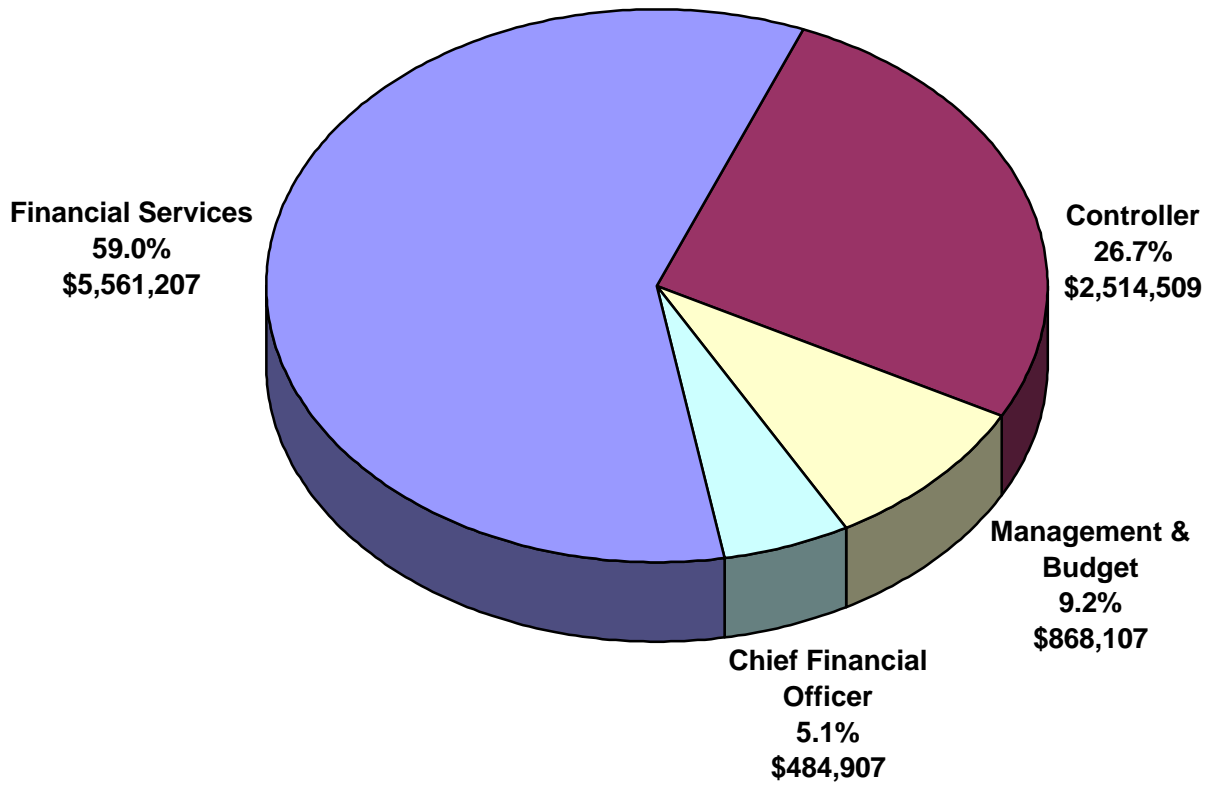


FINANCE (012)

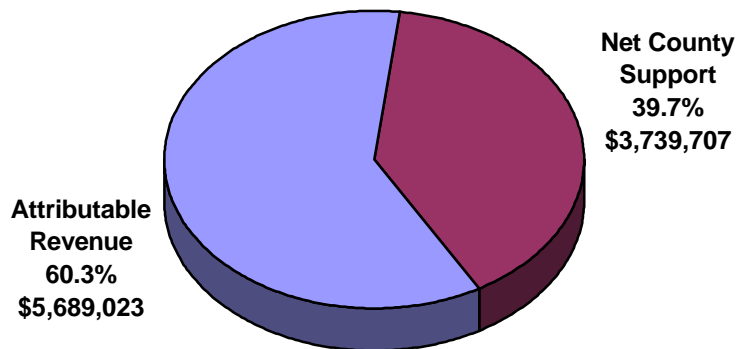


FINANCE

2002 Budget - \$9,428,730



Net County Support



DEPARTMENT: Finance (012)

DEPARTMENT DESCRIPTION

The Department of Finance was reorganized in 1992, pursuant to recommendations from the Commission to Analyze Savings and Efficiency (CASE). Under the administration of a Chief Financial Officer, the department serves to consolidate fiscal operations, coordinating the Budget, Financial Services and Controller divisions. Implementation of this recommendation has improved the management of the county's finances and strengthened the financial reporting process.

STRATEGIC FRAMEWORK

Mission

We are a highly skilled team of financial professionals providing leadership to county government through the sound management of financial resources for the benefit of the taxpayer, other county departments, and the "community at large."

Key Result Areas

Customer Satisfaction: We meet or exceed each customer's expectations and needs with the appropriate quality services in a timely manner.

Productive Workforce: We develop, empower, and maintain a committed staff through training, promotion, and recognition, in an enriched work environment with ample opportunities. We employ Quality Principles throughout the organization, together with a continuous assessment of skills, and consistent standards for performance necessary for the effective delivery of all services.

Quality of Life: We are committed to quality throughout the organization by identifying and establishing criteria for excellence for all products and services. These products and services are delivered to our customers in a timely and professional manner.

Economic Vitality: We provide recommendations and appropriate county fiscal policies and services which support the ongoing investment of available resources in people, services and infrastructure to best promote community stability and growth.

Fiscal Responsibility: We ensure the efficient and cost effective use of county resources and the attainment of established operational goals and objectives through effective fiscal policy, procedures, analysis and recommendations to maximize return on investment.

Key Result Measures

Customer Satisfaction: Measured via questionnaires and surveys, cycle time reduction, usefulness of reports and reduction of complaints.

Productive Workforce: Training hours spent per employee, up-to-date equipment and software, diversity of training topics, training development and recognition of employee performance (AAA award), uniform tuition reimbursement policy, and opportunities created for upward mobility.

Quality of Life: Project turnover time, response time to customer requests, peer group reviews, improvements toward state and federal goals, and continuous improvement plan.

Economic Vitality: Increase volume of business with quality local vendors and small business enterprises.

Fiscal Responsibility: Preparation and submission of fiscally sound and balanced proposed budgets meeting the needs of the community, provision of government quality services with a conservative impact on rates of taxation, obtainment of the highest possible credit ratings that would result in the lowest possible interest costs on the county's borrowings and the highest possible rate of return on investments.

2001 Major Accomplishments

- Production of a Comprehensive Annual Financial Report for 2000 that serves to benchmark the financial and administrative performance that won the Government Finance Officers Association of the United States and Canada ("GFOA") Excellence in Financial Reporting Award
- Achievement of the GFOA's Distinguished Budget Presentation Award that signifies an effective fiscal planning process and budget presentation for the 2001 Operating Budget
- Achieved fiscal balance without increasing the full value property tax rate over the 2000 rate
- Preparation of a structurally sound and balanced budget for 2002 which is geared towards maintenance of the county's full tax rate over the 2001 tax rate
- The issuance of \$80.3 million of general obligation tax exempt bond anticipation notes at a net interest cost of 2.58%
- Obtaining high credit ratings from Fitch, Inc., Standard & Poor's Ratings Group, and Moody's Investors Service
- Production of the Monroe County Popular Annual Financial Report for 2000 that won the Award for Outstanding Achievement in Popular Annual Financial Reporting from the GFOA of the United States and Canada
- Implemented departmental online budget preparation and monitoring
- Began accepting credit card payment for property taxes
- Completed the foreclosure sale for IN REM 130 (1998 and prior years delinquent property taxes)
- Filed foreclosure for IN REM 131 (1999 delinquent property taxes)

2002 Major Objectives

- Production of a 2001 Comprehensive Financial Report that complies with the standards of the GFOA
- Production of a 2001 Popular Annual Financial Report that complies with the standards of the GFOA
- Production of a 2003 Operating Budget that complies with the standards of the GFOA
- Continue development towards a more sophisticated program/performance budget that includes expanded text for all departments covering the outcomes forecasted for the fiscal year
- Achievement of a positive year-end general fund balance
- Further strengthening of the county's financial condition and credit ratings
- Preparation of quarterly budget indicator reports that are accurate to within a variance of five percent and timely to within 30 days of the close of each fiscal quarter
- Internal auditing in conformance with the county's "rolling audit" plan
- Maintenance of above average credit ratings (above "A")
- Successfully sell debt issues at the lowest possible interest rate obtainable considering market conditions and the county's credit ratings
- Current property tax collections which exceed 97% of the real property tax levy
- Return on invested cash which exceeds the 30 day, 90 day and one year benchmark rates for T-bills (after service fees are deducted)
- Upgrade budget forecasting tools

- Continue to upgrade the management reporting process for the four units that comprise the Financial Services Division
- Audit county departments' performance measures
- Implement a Treasury tax collection and receivables system that will integrate with the Real Property Tax system
- Completion of the conversion of all existing tax maps to GIS
- Upgrade financial reporting accounting system
- Implement an E-commerce procurement program

BUDGET SUMMARY

	Amended Budget 2001	Budget 2002
<u>Appropriations by Division</u>		
Chief Financial Officer	491,613	484,907
Management & Budget	909,604	868,107
Controller	2,155,410	2,514,509
Financial Services	4,609,890	5,561,207
Total	8,166,517	9,428,730
<u>Appropriations by Object</u>		
Personal Services	3,729,627	3,792,112
Equipment	6,100	0
Expenses	1,912,879	1,892,934
Supplies and Materials	323,111	233,271
Debt Service	3,931	3,792
Employee Benefits	822,608	954,494
Interfund Transfers	1,368,261	2,552,127
Total	8,166,517	9,428,730
<u>Revenue</u>		
Fees/Minor Sales	661,783	743,500
Local Government Service Charges	927,158	1,312,363
Charges to Other Departments	2,130,290	2,220,892
Transfer from Other Funds	1,403,134	1,249,944
Transfer from Monroe County Airport Authority	35,000	70,000
Hotel Room Occupancy Tax	30,000	42,824
Other Revenue	30,000	49,500
Total	5,217,365	5,689,023
<u>Net County Support</u>	2,949,152	3,739,707

BUDGET HIGHLIGHTS

The Budget Highlights are discussed at the division level for this department.

DEPARTMENT: Finance (012)
DIVISION: Office of the Chief Financial Officer (0100)

DIVISION DESCRIPTION

The Office of the Chief Financial Officer is responsible for formulating, evaluating and examining financial policies; directing investment, cash flow and borrowing programs; and supervising and coordinating the operations of the department. Assistance is given to other departments in order to improve their financial operations.

For 2002, the Office of the Chief Financial Officer will implement and/or continue the fundamental strategies of financial management as articulated in the Financial Strategies section of the 2002 Monroe County Budget.

BUDGET SUMMARY

	Amended Budget 2001	Budget 2002
<u>Appropriations</u>		
Personal Services	286,307	289,362
Expenses	44,665	31,944
Supplies and Materials	10,066	7,578
Employee Benefits	50,156	58,548
Interfund Transfers	100,419	97,475
Total	491,613	484,907
<u>Revenue</u>		
Charges to Other Departments	97,752	146,574
Transfer from Monroe County Airport Authority	35,000	70,000
Other Revenue	30,000	30,000
Total	162,752	246,574
<u>Net County Support</u>	328,861	238,333

BUDGET HIGHLIGHTS

***Personal Services** reflects negotiated wage settlements. **Expenses** and **Supplies and Materials** are lower due to cost reduction strategies.*

*The increase in **Charges to Other Departments** is based on an update of the county's Indirect Cost Allocation Plan (ICAP).*

PERFORMANCE MEASURES

	Actual 2000	Est. 2001	Est. 2002
County Credit Rating			
Moody's Investors Service	Aa2	Aa2	Aa2
Standard & Poor's Ratings Group	AA	AA	AA
Fitch, Inc.	AA	AA-	AA-
General Fund Undesignated Fund Balance	\$1.3M	\$1.0M	\$0.0M
Account For Property Tax Relief	\$15.0M	\$0.0M	\$0.0M
Operating Cash Borrowing Volume	\$0M	\$60M	\$60M
Full Value Property Tax Rate for County Purposes Per \$1,000 of Value	\$8.35	\$8.25	\$8.25
Actual Net Interest Cost (Rate)			
General Obligation Bond Anticipation Notes (July 21, 2000 Issue)	4.28%	N/A	N/A
Bond Buyer One-Year Note Index at Time of Sale of Issue	4.25%	N/A	N/A
General Obligation Bond Anticipation Notes (Dec. 21, 2000 Issue)	N/A	4.14%	N/A
Bond Buyer One-Year Note Index at Time of Sale of Issue	N/A	4.23%	N/A
General Obligation Bond Anticipation Notes (July 20, 2001 Issue)	N/A	2.58%	N/A
Bond Buyer One-Year Note Index at Time of Sale of Issue	N/A	2.59%	N/A

STAFF

<u>Total</u>	<u>Title</u> Full Time	<u>Group</u>
1	Director of Finance/Chief Financial Officer	27
1	Finance Accountant	19
1	Debt Management Coordinator	17
1	Executive Secretary - Director of Finance	12
<hr/> 4	Total Full Time	
	Part Time	
1	Student Government Trainee	Hourly
<hr/> 1	Total Part Time	
<hr/> 5	Total 2002	

DEPARTMENT: Finance (012)
DIVISION: Office of Management and Budget (0300)

DIVISION DESCRIPTION

The Office of Management and Budget (OMB) prepares, publishes and administers the annual operating budget and assists in the preparation of the Capital Improvement Program. The division monitors expenditures and revenues and conducts analyses of county operations for the purpose of improving efficiency and effectiveness. A typical annual work plan also includes the preparation of multi-year budget forecasts, analyses of the effect of the New York State budget on the county budget, preparation of financial information and analyses for presentation to the credit rating agencies, administration of the Sales Tax and Hotel Room Occupancy Tax, and review of recommendations to the County Legislature and contracts for services to ensure consistency with county financial and management objectives and policies.

BUDGET SUMMARY

	Amended Budget 2001	Budget 2002
<u>Appropriations</u>		
Personal Services	541,727	553,826
Expenses	116,790	59,304
Supplies and Materials	6,060	5,700
Employee Benefits	88,865	109,120
Interfund Transfers	156,162	140,157
Total	909,604	868,107
<u>Revenue</u>		
Charges to Other Departments	298,060	396,193
Hotel Room Occupancy Tax	30,000	42,824
Minor Sales - Budget Books	100	90
Total	328,160	439,107
<u>Net County Support</u>	581,444	429,000

BUDGET HIGHLIGHTS

***Personal Services** reflects the negotiated wage settlement. **Expenses** and **Supplies and Materials** are lower due to cost reduction strategies. **Interfund Transfers** reflects decreased chargebacks for Information Services and space allocation charges.*

*The increase in **Charges to Other Departments** is based on an update of the county's Indirect Cost Allocation Plan (ICAP). The increase in the **Hotel Room Occupancy Tax** reflects a hotel tax rate increase.*

SECTION DESCRIPTIONS**2001****2002****Budget Preparation and Administration (0301)****\$844,690****\$802,036**

This group produces the annual operating budget, monitors expenses and revenues throughout each fiscal year and reports quarterly to the County Legislature, monitors events and trends in federal and state governments which affect the county budget, analyzes the debt service implications of capital projects, forecasts county expenses and revenues, and analyzes the financial aspects of management decisions.

CASE Commission (0305)**\$64,914****\$66,071**

This section serves as liaison between the county administration and the CASE Commission.

STAFF

<u>Total</u>	<u>Title</u>	<u>Group</u>
	Full Time	
1	Director of Management & Budget	22
1	Associate Management Analyst	18
3	Senior Management Analyst	16
4	Management Analyst	14
1	Administrative Assistant to CASE Commission	13
1	Assistant Secretary to Finance Director	10
<hr/>		
11	Total 2002	

DEPARTMENT: Finance (012)
DIVISION: Controller (0500)

DIVISION DESCRIPTION

The Office of the Controller maintains and operates the county's central financial information system and, from the data contained in it, reports on the financial condition of the county. The office pays all claims against the county and develops and enforces various systems of internal control to ensure budgeted appropriations are not exceeded. The office also monitors all county revenues. In planning for anticipated expenditures and revenues, the office develops a cash flow strategy to ensure that county obligations are funded on a timely basis. The Office of the Controller assists and works with the other divisions of the Finance Department to accomplish the overall goals and responsibilities of the department.

BUDGET SUMMARY

	Amended Budget 2001	Budget 2002
<u>Appropriations</u>		
Personal Services	1,220,968	1,201,089
Equipment	1,000	0
Expenses	282,776	296,126
Supplies and Materials	8,379	9,850
Employee Benefits	294,096	316,182
Interfund Transfers	348,191	691,262
Total	2,155,410	2,514,509
<u>Revenue</u>		
Charges to Other Departments	1,105,772	1,071,237
Fees	700	700
Total	1,106,472	1,071,937
<u>Net County Support</u>	1,048,938	1,442,572

BUDGET HIGHLIGHTS

Personal Services adjustments include negotiated settlements combined with cost reduction strategies. The increase in **Interfund Transfers** reflects increased chargebacks from Information Services and building space charges.

The decrease in **Charges to Other Departments** is based on an update of the county's Indirect Cost Allocation Plan (ICAP).

Performance Measures

	Actual 2000	Est. 2001	Est. 2002
Maintain timeliness (within scheduled deadlines) in recording the accounting events to the financial system	15 days	15 days	15 days
% of requests for financial data successfully responded to within agreed upon timeframes of entries	95%	95%	96%

STAFF

<u>Total</u>	<u>Title</u> Full Time	<u>Group</u>
1	Controller	22
3	Deputy Controller	19
1	Principal Accountant	17
1	Assistant to the Controller	16
1	Fiscal Coordinator	16
2	Supervising Accountant	15
1	Contract Compliance Monitor	13
1	Finance Officer	13
3	Senior Accountant	13
2	Accountant	11
1	Secretary to Controller	11
1	Budget Technician	10
1	Clerk Grade 1	10
1	Payroll Systems Specialist	10
1	Junior Accountant	9
1	Clerk Grade 2	7
2	Senior Account Clerk	7
1	Clerk Grade 3	5
1	Account Clerk	5
1	Account Clerk Typist	5
<hr/> 27	Total Full Time	
	Part Time	
1	Bookkeeper	7
2	Account Clerk	5
1	Research Aide, Part Time	Hourly
1	Leadership Project Worker	Hourly
<hr/> 5	Total Part Time	
<hr/> 32	Total 2002	

DEPARTMENT: Finance (012)
DIVISION: Financial Services (0700)

DIVISION DESCRIPTION

The Financial Services Division is responsible for a wide array of county fiscal operations comprised of the Treasury, Real Property Tax Service Agency, Purchasing and Internal Audit. Operations include responsibility to collect taxes, maintain assessment rolls, apportion the county levy on local municipalities, advise assessors on procedural and legal changes, update tax maps, negotiate the purchase of supplies, materials, equipment and services for county departments, manage the delivery of certain countywide services, and coordinate the professional evaluation of departmental operating and financial policies and practices.

BUDGET SUMMARY

	Amended Budget 2001	Budget 2002
<u>Appropriations</u>		
Personal Services	1,680,625	1,747,835
Equipment	5,100	0
Expenses	1,468,648	1,505,560
Supplies and Materials	298,606	210,143
Debt Service	3,931	3,792
Employee Benefits	389,491	470,644
Interfund Transfers	763,489	1,623,233
Total	4,609,890	5,561,207
<u>Revenue</u>		
Transfer From Other Funds	1,403,134	1,249,944
Fees/Minor Sales	660,983	742,710
Local Government Service Charges	927,158	1,312,363
Charges to Other Departments	628,706	606,888
Other Revenue	0	19,500
Total	3,619,981	3,931,405
<u>Net County Support</u>	989,909	1,629,802

BUDGET HIGHLIGHTS

Personal Services adjustments include negotiated settlements combined with cost reduction strategies. The decrease in **Supplies** and **Materials** reflects cost reduction strategies. **Employee Benefits** is higher because of medical insurance premiums and retirement plan increases. The increase in **Interfund Transfers** results from increased chargebacks from Information Services and space allocation charges.

Transfer from **Other Funds** is based on decreased chargebacks for Central Services (duplicating and postage). Increased revenue from Treasury results in an increase in fees. **Local Government Services Charges** reflects an increase in Tax and Assessment Services for Real Property Tax Services. **Other Revenue** reflects reimbursement for the NY STAR Program.

FINANCE - REAL PROPERTY TAX SERVICE

2002 FEES AND CHARGES

<u>Item</u>	<u>2002 Fee</u>
Sub-Division Filing Fees	\$25 for 1-3 parcels \$50 for 4-9 parcels \$100 for 10 or more parcels
Paper Copy of Tax Maps (other Municipalities)	\$1
Paper Copy of Tax Maps	\$5
Paper Copy - Aerial Photo Overlay	\$10
Specialized Report - Assessment/Sales/Inventory File	\$100 minimum
Microfilm Rights of Tax Maps/Copies	\$5/parcel; \$3,200 minimum
Electronic Copy - Monthly Property Transfers, Towns Only	\$400
Electronic Copy - Assessment/Sales/Inventory File	\$3,400 total or partial \$250 minimum
Labels for RPS Extract	\$.03 per label
GIS Digital Paper Copies	
Color	\$10.00 per copy
Black & White	\$5.00 per copy

SECTION DESCRIPTIONS**2001****2002****Financial Services Administration (0701)****\$106,774****\$108,640**

This section includes funding for the Director of Financial Services. The Director is responsible for overseeing the sections within Financial Services.

Internal Audit (0708)**\$223,217****\$203,659**

Internal Audit is an independent appraisal function established within the Monroe County Department of Finance to examine and evaluate county activities. The goal of internal audit is to provide reports to county management so that they may make decisions that improve the audited area's effectiveness, efficiency and compliance with regulations. The 2002 budget reflects a decrease in professional services contracts.

Treasury (0710)**\$1,099,683****\$1,746,470**

Treasury is responsible for collection of county taxes in the City of Rochester and town and county taxes in the county's twenty towns. Specific activities are designed for the efficient collection of delinquent taxes, interest and in lieu of tax payments. Tax foreclosure proceedings and a public auction occur annually. All county revenues are received, posted and deposited on a daily basis. Treasury administers 30 county trust funds and more than 300 court and trust funds. Additionally, tax information is provided on a daily basis to the general public at the information counter and by phone. Treasury also has agreements with all suburban school districts for the preparation of school tax bills and collection of school taxes from September through November. The 2002 budget reflects increased chargebacks for Information Services and space allocation charges as well as higher costs for publication of public notices.

Real Property Tax Service (0715)**\$922,414****\$1,365,527**

Real Property Tax Service (RPTS) maintains assessment rolls, apportions the county levy between the 21 assessing jurisdictions in the county, advises local assessors on procedural and legal changes, updates tax maps, processes title change data and reviews both new subdivision and resubdivision maps for filing. RPTS also investigates applications for correction of assessment errors as well as refunds, calculates tax rates on behalf of the towns, special benefit districts, Pure Waters Agency and various special or delinquent charges. RPTS calculates and recommends apportionment of the semi-annual mortgage tax distribution, prepares tax warrants, state mandated reports and participates in the training of local assessors. RPTS supports an on-line assessment processing system for the local assessors. RPTS processes Certificates of Residency for annual community college chargebacks to towns. The increase in appropriations for 2002 results from decreased chargebacks for Information Services.

Conversion of tax maps to a computerized Geographic Information System (GIS) database is ongoing.

Purchasing (0725)**\$2,257,802****\$2,136,911**

Purchasing is responsible for buying supplies, materials, equipment and services for all county departments in accordance with the requirements of competitive bidding and advertising and contained in the county's Administrative Code and New York State Law. The Purchasing Unit, through the Monroe County Web Site, provides information on the internet regarding upcoming and current bids, how to do business with the county and contracts which local municipalities and schools utilize as a part of our cooperative purchasing program. A major objective of Purchasing is to increase Minority and Women Business Enterprises' participation in the county's procurement process. The section establishes specifications and standards, and identifies appropriate suppliers for the goods and services. Purchasing additionally ensures that delivered goods and services are in compliance with specifications, and that receiving departments have approved requisitions and have sufficient appropriations available to pay for their purchases.

Central Services, also budgeted in this section, is administered by the Purchasing Manager. It provides funding and management for the delivery of countywide services of duplicating and the County Office Building mailroom and delivery service. Expenses of these services are entirely charged back to user departments. For 2002, postage and duplicating expenses are projected to decrease.

Performance Measures

	Actual 2000	Est. 2001	Est. 2002
Internal Audit			
Internal Audits Completed	32	40	36
Dollar Amount of Identified Overcharges, Uncollected Revenues and Misappropriated Funds	0	288,000	250,000
Treasury			
Tax Billings and Notices	299,000	299,000	299,000
School Tax Bills Prepared	179,000	179,000	179,000
Installment Agreements - Delinquent Taxes	410	410	410
School Taxes Collected for Districts	\$38,425,076	\$35,174,219	\$25,274,219
Real Property			
Subdivision Maps Processed	395	395	395
Map Copies and Overlays	5,306	5,306	5,306
Deed Transfers Processed	21,560	21,600	21,600
Number of Parcels in County	253,905	255,393	256,800
Number of Town/Special District Budgets Audited for Tax Levy	952	975	1,000
Number of Erroneous Assessment Corrections	174	420	450
Dollar Amount of Cancellations/Refunds	\$3,075,993	\$1,200,000	\$1,100,000
Total Dollar Amount of Real Property Tax Levy as Complied	\$366,919,631	\$366,919,631	\$366,919,631
Number of Requests for Reports and Data	2,200	2,200	2,200
Certificates of Residency Issued	1,128	1,128	1,128
Community College Vouchers Submitted for Payment	113	113	113
Total Dollar Amount - Certificate of Residence Vouchers	\$1,143,961	\$1,143,961	\$1,143,961
Filing Fees Collected for County Clerk	410	410	410
Purchasing			
Total Purchase Orders Issued	14,470	13,100	12,900
Public Bids	219	230	225

STAFF

<u>Total</u>	<u>Title</u> Full Time	<u>Group</u>
1	Director of Financial Services	22
1	Purchasing Manager	21
1	Manager of Contractual Services	19
1	Director of Real Property Tax Services	18
1	Collector of Fees and Taxes	17
1	Internal Audit & Control Manager	16
1	Assistant Director Real Property Tax Services	15
1	Assistant Treasurer	15
2	Senior Purchasing Buyer	15
1	MBE/WBE Procurement Technician	14
1	Assessment Information Coordinator	13
2	Purchasing Buyer	13
1	Tax Map Supervisor	12
1	Asst. Internal Audit & Control Coordinator	11
2	Delinquent Tax Collector	11
1	Head Cashier	11
1	Central Services Coordinator	10
1	Clerk Grade 1	10
3	Tax Map Technician	10
1	Senior Cashier	9
1	Senior Control Clerk	9
2	Data Entry Cashier	8
1	Secretary II - Stenographer	8
2	Clerk Grade 2	7
2	Senior Account Clerk	7
1	Senior Account Clerk Typist	7
1	Senior Purchasing Clerk	7
3	Account Clerk	5
2	Clerk Grade 3	5
3	Clerk Grade 3 with Typing	5
1	Messenger	3
<hr/> 44	Total Full Time	
	Part Time	
1	Clerk, Part Time	Hourly
<hr/> 1	Total Part Time	
<hr/> 45	Total 2002	